



# Fiscal Note H.B. 138 5th Sub. (Salmon)

2023 General Session Sensitive Material Requirements by Ballard, M. (Walter, R..)



# General, Income Tax, and Uniform School Funds

JR4-4-101

	Ongoing	One-time	Total
Net GF/ITF/USF (revexp.)	\$(36,700)	\$0	\$(36,700)

State Government UCA 36-12-13(2)(c)

Revenues	FY 2023	FY 2024	FY 2025			
Total Revenues	\$0	\$0	\$0			
Enactment of this legislation likely will not materially impact state revenue.						
Expenditures	FY 2023	FY 2024	FY 2025			
Income Tax Fund	\$0	\$36,700	\$36,700			
Total Expenditures	\$0	\$36,700	\$36,700			
Enactment of this bill could cost the Board of Education \$36,700 annually from the Income Tax Fund for personnel to complete sensitive material reviews beginning in FY 2024.						
	FY 2023	FY 2024	FY 2025			

Local Government UCA 36-12-13(2)(c)

\$0

\$(36,700)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

### Individuals & Businesses

UCA 36-12-13(2)(c)

\$(36,700)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

# Regulatory Impact

**Net All Funds** 

UCA 36-12-13(2)(d)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

# Performance Evaluation

JR1-4-601

This bill does not create a new program or significantly expand an existing program.

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## **Notes on Notes**

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.